

# DAVIS POLK & WARDWELL

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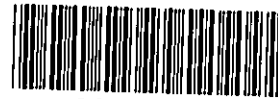
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File No. 82-5201

November 10, 2006

SUPPL

Re: **Gamesa, S.A. —**  
**Information Furnished Pursuant to Rule 12g3-2(b)**  
**under the Securities Exchange Act of 1934**

Securities and Exchange Commission  
Division of Corporation Finance,  
Office of International Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

RECEIVED  
2006 NOV 14 P 1:54  
OFFICE OF INTERNATIONAL  
CORPORATE FINANCE

Dear Ladies and Gentlemen:

On behalf of Grupo Auxiliar Metalúrgico, S.A. ("Gamesa"), a corporation (*sociedad anónima*) organized under the laws of Spain and in connection with Gamesa's exemption from Section 12(g) of the Securities and Exchange Act of 1934 granted under Rule 12g3-2(b) thereunder, we hereby furnish to the Securities and Exchange Commission the following:

- Market Communication dated November 10, 2006

Kindly acknowledge receipt of the enclosed materials by stamping the enclosed copy of this letter and returning it to our messenger who has been instructed to wait.

PROCESSED

NOV 16 2006

THOMSON  
FINANCIAL

Best regards,

*José Marco*  
José Marco  
Legal Assistant  
Capital Markets

*[Signature]*  
11/14

Enclosure

By Hand Delivery

## **Q3 2006 UNAUDITED RESULTS PRESENTATION**

### **CONFERENCE CALL**

**Tuesday, November 14th, 2006 (6 pm - Madrid time)**

The event could be followed via conference call live, and the document will be available at the company's web site after market closing. ([www.gamesa.es](http://www.gamesa.es)).

The connection details:

In English: +44 (0)207 10 70 685

For recalling: + +44 (0) 20 77 509 931- Access code: **181791#**

En español: +34 91 787 96 72

Nº de la redifusión: 902 88 50 78- Código de acceso: **181790#**

Please, process any doubt about the event through the Investors Relation Team.

#### **Contact Details:**

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